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Jürgen G. Backhaus

Navies and State Formation

The Schumpeter Hypothesis Revisited and Reflected

LI

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Almost nobody inside or outside Parliament questioned the need to spend ever increasing sums of money to construct, man and maintain floating fortresses that would remain superior in scale and efficiency to the fleets of rival powers. Monarchs, ministers, parliament, clergy, the press, poets, novelists, playwrights and the public at large rarely displayed anything but pride in the officers and seamen who defended their liberties, religion, properties and interests overseas. Tropes, images, medals, paintings, fictional heroes celebrating Britannia's "rule of the waves", its "ship of state", gallant officers and jolly jack-tars proliferated across the classes and testify to a national consensus of approbation for a dominant, ostensibly well managed and victorious navy, long before Nelson appeared on the scene to provide a century of security that followed the "final" victory at Trafalgar.

Nobody liked paying taxes but by the standards of the day, the British fiscal system secured remarkable amounts of revenue and a fair measure of compliance. The Navy was certainly popular, but can it be maintained that British hegemony rested upon the efficiency of its navy and fiscal system? Except by way of systematic exercises in comparative European history, the weight that might be accorded to the efficiency as distinct from the sheer volume of resources made available to the Royal Navy will be hard to assess.

Naval historians are not (I suggest) placed to assess the relative efficiencies of European navies. They have not yet exposed those facets of naval power where British superiority over its rivals became and remained outstanding.

6. The Navy and the Rise of the State. The Case of the Netherlands, c. 1570-1810

Karel Davids and Marjolein 't Hart

Abstract: This contribution investigates the role of the navy in the development of the Dutch tax state in the early modern period. Attention is focussed on the origins of the decentralized structure of the navy, the composition of financial resources, the role of privateering and the system of subsidies from the provinces. The authors stress the fact that the decentralized structure of the navy - despite its often impressive performance in war - tended to strengthen the existing oligarchic tendencies in the Dutch case. Moreover, as a result of the strong bargaining powers of the mercantile elites in the Dutch polity, customs tariffs always remained low. The navy therefore in the time of the Dutch Republic never weighed very heavily in the development of the tax state. Structural changes in the organization of the navy and its financial basis only came about after 1795.

Introduction

"The revenue of the Amsterdam Admiralty Board exceeds its expenses; these funds could well be used to pay off the debts, or to support the Admiralty Board of Rotterdam. The town obstructs the one and the other, and usurps enormous authority over the Board (...)" (Van der Capellen [1649] 1777, II 269)¹

This observation by Alexander van der Capellen, a prominent member of the States General of the Dutch Republic in the seventeenth century, summarizes the theme of our contribution very well. While

¹ In Dutch: "Het inkomen van het Collegie ter Admiralteyt binnen Amsterdam exceeds haer lasten; dese penningen souden orbaerlick bekeert kunnen worden tot losse van opgenomene penningen, ofte tot subventie van het Collegie ter Admiraliteyt binnen Rotterdam. De Stadt belet het een ende 't ander, ende usurpeert groote autoriteyt over dit Collegie (...)"

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the Amsterdam Admiralty expanded, the central state agencies at The Hague failed to reap the benefits from this enormous power base. The Hague simply had to comply with the fact that the Amsterdam board dominated the bulk of the navy resources. In warfare at sea, above all Amsterdam's interests were furthered.

The peculiar position of the navy in the Dutch state-making process may be studied from different angles. Some scholars might wish to take to examine a possible connection between the existence of a powerful navy and the rise of democratic institutions.² This 'Aristotelian' approach will not be pursued here. While it is true that navy-building normally entailed a process of interest aggregation between local business elites and state officers (Glete 1993 II, 477; Glete 2002, 216), this does not mean that navies were necessarily associated with democratic institutions. The rise of strong navies could go together with the strengthening of oligarchic tendencies too – as the case of the Dutch Republic attests. Another approach to the issue might take its starting point from Joseph Schumpeter's notions on the "tax state". The major question from this perspective is: how, and to what degree, did warfare by the navy support the rise of the fiscal-military state of the Dutch Republic? This is the key theme that will be addressed in the following contribution.

Before turning to the historical evidence, some clarification is necessary of Schumpeter's thesis itself (section one). A brief introduction on war and the Dutch Republic follows. The next section

² Cf. Aristotle, *Politics*, Book 6, Part 7: "[...] there are four kinds of military forces- the cavalry, the heavy infantry, the light armed troops, the navy. When the country is adapted for cavalry, then a strong oligarchy is likely to be established [...], as, KD/MtH] only rich men can afford to keep horses. The second form of oligarchy prevails when the country is adapted to heavy infantry; for this service is better suited to the rich than to the poor. But the light-armed and the naval element are wholly democratic;" text as translated by Benjamin Jowett, available at: <http://classics.mit.edu/Aristotle/politics.6.six.html>. Kyriazis and Zouboulakis (2004, 118) amend Aristotle somewhat by stressing the relationship between the existence of a powerful navy and constitutional government. In this regard, the Dutch case might fit much better indeed.

then recounts the beginnings of the navy, when five Admiralty boards were established, as this division was crucial for the developments later on. Section three deals with the Admiralty revenues and the ensuing debates in the States General on tariffs and subsidies. In order to clarify the mechanisms behind the scenes, sections four and five discuss alternative ways to enhance and support the Admiralties, among others the attempts to improve control over the customs-collection and the role of privateering. Finally, the last section focuses on the shifts in the financial base of the navy and discusses the relationship between navy and state-formation up to the Napoleonic period.

6.1 Schumpeter's "Tax State" and Warfare in the Dutch Republic

Schumpeter based his analysis of the tax state on the historical development of several central European countries, in particular Austria. His classic essay of 1918 (translated in 1954) pointed to a crucial phase in state-formation in the sixteenth century. For centuries, princes had relied upon funds from their own princely domains to keep up their military might. With the coming of massive mercenary armies, however, the traditional feudal state institutions (based upon the dominance of cavalry) were unable to deal with the new exigencies. When the costs of troop payments sharply rose, the princes got heavily into debt and had to take recourse to the representative institutions of their realm, the estates (cf. also Krüger 1987). Tax levying by these institutions was by then not an unknown phenomenon. The estates had already imposed taxes for a variety of purposes. Moreover, the political ceiling for the fiscal system of the estates was quite high: people had come to regard the rule by estates and their duties as legitimate instruments of power.³ In the course of the seven-

³ The term political ceiling of taxes comes from Fujita (1961). Cf. on the importance of lawful political institutions in the imposition of taxes: Pezzolo stressing legitimacy and negotiation as the base of the good performance of the fiscal-military system in Venice, in this volume.

teenth and eighteenth centuries, princes thus strove to ally themselves closely with the estates. In providing support for the new armies, the estates significantly expanded the bureaucratic agencies that collected and managed the taxes. As a result, the "tax state" arose: originally intended to procure the means for warfare, the new state institutions also came to constitute a public sphere that could be used for numerous non-war purposes as well.

All along, the main propelling force in this development was warfare: it was the costs of (above all) the mercenary troops that ushered in the new era of states and state-formation. Schumpeter does not mention the costs and exigencies concerning warfare at sea. To discuss that possible connection is one of the main tasks of this volume. Schumpeter mainly concentrated on the consequences of the enhanced costs of warfare: the emergence of a more or less integrated body of institutions, controlled from a certain point, which possessed a sufficient degree of legitimacy among the population to impose taxes. And, as he wrote his essay with the centralized nation-states of the nineteenth century in mind, his "tax state" also entailed a significant sort of bureaucratization at the centre.

Looking at the state-formation process in the Northern Netherlands in the early modern period much of Schumpeter's description seems to be apposite, too. At first, in the early days of the Dutch Revolt (1568-1572), warfare was dominated at sea by the actions of a bunch of unruly privateers (the *Watergeuzen*, "Sea Beggars") and on land by the operations of the poorly paid troops of the nobleman William of Orange. Whereas the former tried to maintain themselves by capturing 'enemy' ships, the latter lived on funds raised from Orange's (and his relatives') domains. Soon, Orange was burdened with debts, and no new troops could be contracted. A solution emerged after the provincial estates of Holland had staged their first independent meeting (in July 1572): they promised to take care of the soldiers' pay, in return for a significant role in the constitution of the rebel republic. Thereafter, the army was quickly turned into a more or less regular and standing force. Above all, the fiscal resources from the provincial ex-

cises proved to be a most powerful and steady asset. While the yield of these excises since the 1570s was significantly higher than before (Fritschy 2003), the revenue system itself was not exactly new: excises had already been under control of the provincial estates for some decades in Habsburg times. The system was simply copied and extended by the new regime. As for the navy, though, no such rapid solutions came about, for reasons that will be dealt with in the next section.

In the course of the 1570s the provincial arrangements concerning troop payments were elevated to the level of the Union which had formally been constituted between the rebellious provinces of the Netherlands. The States General, based in The Hague, henceforth decided over matters such as army size and navy establishments. In turn, this representative body delegated executive powers over military matters to the newly established Council of State. The provinces that formed part of the Union remained sovereign and fiscally autonomous, however. Throughout the time of the Republic, it was the provinces that were responsible for procuring the means for the soldiers through an apportionment system – each province contributing a certain ratio according to its population and wealth. All provinces stepped up their tax levels and introduced new fiscal measures. This led to a significant degree of bureaucratization at the level of provincial administration, above all in the province of Holland itself. Citizens of Holland were burdened with numerous new taxes. The fiscal regime in this part of the United Provinces was even said to have been the most onerous of seventeenth century Europe. And because the war against the Spanish king continued for several decades, the costs of warfare led indeed to the development of a "tax state" in Schumpeterian terms. The provincial government expanded, and the Holland bureaucrats gradually spent more sums on non-military items too ('t Hart 1993, 207).

In contradistinction to the models studied by Schumpeter, however, the achievements of the Dutch tax state remained restricted to the provincial level. In the central state institutions of the United Provinces (otherwise known as the "Generality"), little bureaucratization occurred. During the two centuries that followed, the number of central

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civil servants hardly increased after the initial establishments. Only with the coming of the centralized state after 1795, the number of bureaucrats in The Hague increased markedly.

In the time of the Republic, the States General set the policy priorities of the Union and voted each year for the sums to be spent by the Generality. Table 6.1 lists the main items in a reconstructed budget of around 1640:

Table 6.1: Annual budget of the Dutch Republic c. 1641. Percentage distribution of the expenses (excluding local and provincial expenses)

Category	Percentage
Army	52
Navy	26
Fortifications	9
Administration/diplomacy	5
Debt service	4
Pensions, and miscellaneous	4
Total	100%
in thousands of guilders	23,697

Source: ^tHart 1993, 62.

Obviously, the bulk of the expenses were directly related to warfare. This was the driving force for the “tax state” at provincial level. Remarkably, the navy was less costly as compared to the army: Navy expenditure was only half as high as the amount spent on the land forces. The costs of administration throughout the time of the Republic never rose above the 5 per cent level. New public tasks that emerged were taken care of by provincial and local authorities: the extension of the “public sphere” took place at these lower levels, not at the centre of the Dutch state.

The relative low costs of the navy as compared with the army was one of the reasons why the navy weighed less heavily in the development of the tax state. Another factor came into play as well. Almost the entire sum spent on soldiers’ pay was provided for by provincial taxation (some 82 to 90 per cent of the revenues, see Table 7.2). The contributions by the provinces were made through the apportionment system, which implied that the wealthier provinces paid more than the poorer ones. The bulk of the burden (some 57 per cent of the apportionments) was borne by Holland. Each province generated these funds directly by means of a system of taxes which varied from one province to another. The Union itself hardly commanded any means of its own: the Receiver General at the Hague handled the revenue of the passports, a salt duty, and (later) a lottery, but the yield from these sources was trifling in comparison with the amount raised through the provincial apportionments.

Table 6.2: Annual budget of the Dutch Republic, with specification as to collection and administration, tax revenue categories in percentages c. 1641 and 1790

Taxes/ duties	Collected by	Administration	Supervision	c. 1641	c. 1790
Central duties	Tax Farmers	Receiver General of Union	Council of State	0.8%	1.0%
Taxes in gen- erality lands	Tax Farmers	Receivers in generality lands	Council of State	5.3%	3.7%
Custom duties	Convoymas- ters	Receivers of Ad- miralties	States Gen- eral/ Cham- ber of Ac- counts	12.2%	5.4%
Provincial taxes	Tax Farmers/ Collectors	Receivers of provinces	States Gen- eral/ Cham- ber of Ac- counts	81.8%	89.9%
Total: (in millions of guilders)				100.0% (22.6)	100.0% (38.3)

Source: Fritschy 1988, 305; ^tHart 1993, 86.

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The navy, by contrast, was supposed to be paid mainly out of the revenue of duties upon in- and outgoing goods. As can be seen in Table 2, custom duties comprised around 12 per cent in the reconstructed revenue budget at Union level in the 1640s: much less as compared to the revenues destined originally for the payment of the land forces. The contribution from customs later even declined to a bare five per cent of all revenues of the Union. The inferior significance of this source of income earmarked for the navy was another reason why the navy counted for less in the development of the Dutch tax state than the army. To explain the low yield of the custom duties, we have to turn now to the establishment of the navy boards themselves.

6.2 The Establishment of the Admiralties (1570s-1590s)

The primal Orangist forces at sea, as we have seen, consisted of a motley band of privateers under the name of *Watergeuzen*. These *Watergeuzen* did not only attack Spanish ships, but more than once hurt Dutch trade and shipping as well. Meanwhile, they barely constituted a serious threat to Spanish power (De Meij 1972, 10). Yet William of Orange could not exert any authority over these privateer elements, as long as he did not control any port in the Netherlands at all.

These unruly forces in the end nevertheless were of some significance for the outcome of the Revolt, because they managed to take the port of Brill (located in the Meuze estuary) in the spring of 1572. This bold action, which surprised the Spanish leaders, the *Watergeuzen* and William of Orange alike, was rapidly followed by the defection of a number of other port towns: Flushing and Veere (in Zeeland) and Enkhuizen (in the Northern Quarter of Holland). Suddenly, Orange thus commanded four ports of strategic importance (see Figure 1), which allowed the rebels to control the main trade routes in the region. Due to the possession of these strongholds, the rebel forces quickly succeeded in expanding their dominance to a larger area, with the provinces of Holland and Zeeland as its core. During the summer months of 1572, several of the larger towns decided to side with the

rebels, too. Some of them were brought round by the threat of plundering by the *Watergeuzen*; others jumped on the bandwagon as Spanish influence gradually disappeared. In the following years the other northern provinces took side with Orange as well (Israel 1995, 179).

The new government hastened to go ahead with an establishment for a navy of its own. Whereas the army was financed out of the existing excises, however, no such blueprints existed for the navy. The arrangements used for paying the Habsburg navy in the middle of the sixteenth century – a combination of the yield of the wine impost, revenues from occasional taxes on shipping, income from princely domains, proceeds from seized property and the odd public loan – were largely of an improvised nature and had never proved to be adequate (Sicking 1998, 182-183). The different local convoy traditions could not easily be incorporated into a single new system either. The Northern Quarter of Holland, the Southern Quarter of Holland, and Friesland all had their own Admirals, appointed by their respective Provincial Estates (Holland continued to be divided in a northern part and a southern part). Zeeland, consisting of a number of isles, even boasted three Admirals: one from Zierikzee, one from Veere and one from Flushing, although the latter was acknowledged as the most prominent one. The financial resources for the naval forces were mainly found in privateering (or rather, captains were promised to keep the booty they could find on their way), as income from duties upon trade remained erratic at best, the more so as trade suffered severe disturbance as long as civil war conditions in the North persisted.⁴

By 1573 the *Watergeuzen* had ceased to exist as a group. The Estates of Holland withdrew all former privateering commissions and the most reliable *Watergeuzen* captains were incorporated into the new navy. But new rules concerning privateering commissions came about only in 1575. In the meantime, the Estates of Zeeland decided independently to equip 20 men-of-war, whereas in the Northern Quarter the

⁴ Although the income of *licenten* could be extraordinary (850,000 guilders in 1573/74 for Holland, Elias 1916 I, 22), the following year no such revenues were noted.

local population was summoned to man and fit out vessels too (De Mey 1976, 331). From time to time parts of Holland and Zeeland were cut off from the Republic's territorial core around Delft. The Hague and Rotterdam, notably at the time when Zierikzee and Haarlem were in Spanish hands, while Amsterdam continued to be on the Habsburg side until 1578.

Eventually, when a closer cooperation between Holland and Zeeland at state level was agreed upon (*Nadere Unie*, 1576), William of Orange was granted the supreme command over the whole navy. A decision to install a central navy board followed, although the local Admiralties were allowed to continue their work for the time being (Elias 1916 I, 17). The location of this new navy board was a sensitive matter. Obviously, Amsterdam, the principal port of the Southern Quarter of Holland and actually of the whole Northern Netherlands, could not be chosen, because it was still under Spanish control. Delft, another good candidate, with a major harbour (Delfshaven, situated next to Rotterdam), declined the offer, because the local authorities feared mutinies by unruly seamen. The Hague was still a settlement with no urban rights and lacked a harbour of its own. Dordrecht, by seniority the most important town of Holland, and in control of the bulk of the river trade, was too much inland to be selected (Sigmond 1989, 74). The choice of a Zeeland port (Flushing, for example) or a town in the Northern Quarter of Holland (Hoorn or Enkhuizen) was ruled out because of their peripheral situation. Moreover, they were regularly cut off from the core of the States' territory due to the vicissitudes of war. In the end the choice fell upon Rotterdam. Although one of the smaller towns in Holland, Rotterdam could boast of an extended seafaring network (based upon a long-established tradition of herring fishing) and was located closely to Delft (where Orange resided) and The Hague (which was to become the seat of most government agencies of the newborn state).⁵

⁵ Typically, though, this board was not named after the town, but after the river: the Maze. This reflected the modest position of Rotterdam, that was only promoted from one of the smaller Holland towns to a status among the larger towns in 1581.

Also, with the *Nadere Unie* of 1576, duties upon in- and outgoing commodities (*convooien en licenten*) were henceforth earmarked for the Admiralties. With these funds, a fleet of 100 men-of-war was to be equipped, under the sole command of the Prince of Orange. The process of navy-formation turned out to be slow and haphazard, though. The new navy board of Rotterdam was scaled down in 1578 and a year later even dissolved because of lack of funds. Only when conditions improved, it was re-established again in 1581 (Elias 1916 I, 24). By 1584, it was decided that the central navy should be subject to the reconstituted Council of State, the new executive body of the Republic. Still, it proved difficult to disband the local and regional Admiralties. The navy in Zeeland was to some degree centralized under the command of the Provincial Estates of that province, yet it still refused to recognize the "Holland" board (and its "Holland" Admiral) at Rotterdam. Likewise, in the Northern Quarter, Rotterdam was not accepted as representing the central navy command either (Van Vliet 1998, 155).

The centralization process stagnated after the murder of William of Orange in 1584. There was no supreme commander of the navy for a couple of years. Maurice of Orange was to follow in the footsteps of his father as the highest States' official (Stadtholder) and Admiral-General later on, but at the time he was still quite young. Furthermore, all instructions to the commanders had to be rewritten. Due to the newly-formed alliance with England, the overlordship of the rebellious provinces came to rest temporarily (1585-1587) with the Earl of Leicester.

Leicester wished to continue the centralization process in the navy, but as a significant faction within the Estates of Holland feared his influence, things now got even more complicated than before. Because of the resistance against his schemes, Leicester decided to install no less than *three* central boards of Admiralty (instead of only one at Rotterdam), namely one in Rotterdam (for the Southern Quarter of Holland), one in Hoorn (for the Northern Quarter of Holland) and one in Veere (for Zeeland). All three were to stand under close supervision of the newly constituted Council of State (dominated by Leicester, of

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course). Only the institution in Rotterdam was realized as planned, though; it became known as the Admiralty of the *Maze* (Meuze river). Veere had been chosen because of its tradition as the seat of the navy in Habsburg times and the continued existence of a prize court there. The province of Zeeland preferred Flushing, however, which proved to be a more dynamic port. The navy seat was moved later to Middelburg. In the north, Hoom refused the seat offered by Leicester altogether, claiming that naval affairs there belonged to the competence of the provincial administration of the Northern Quarter, and should not be subject to the supervision by the Council of State. At that moment Amsterdam offered its services. This town was dissatisfied with the selection of Rotterdam as seat for the Admiralty of the Southern Quarter. Despite the fact Amsterdam itself belonged to the Southern Quarter of Holland, the town claimed that its trade was more proximate to that of the Northern Quarter of Holland (using the *Zuiderzee* as major trade route), and it offered to accommodate Hoom's Admiralty seat (temporarily or not—that was left in the dark). Thus while Hoom was still disputing the actual constitution of the new admiralty boards, Amsterdam grabbed a most significant asset of state formation: a "navy of its own".

When Leicester left, disillusioned about the strength of the centrifugal forces within the Dutch Republic, Maurice of Orange continued the formation of the navy of the Republic. As the Council of State had lost much of its reputation (being allied too closely to Leicester's policies) Maurice shifted the authority over the navy boards from the Council to the States General themselves. Under these circumstances, Hoom now declared to be willing to accept a Generality admiralty after all. Yet Amsterdam, unwilling to comply with the previous election of Rotterdam, refused to let its board go. Now Holland's Northern Quarter rose in anger: the towns of Hoom, Enkhuizen and Medemblik refused to be subjected to the ever-expanding Amsterdam (Lesger 1990; Willemsen 1988). As a result, a fourth Admiralty was established. Yet as soon as Hoom was allowed a navy board, nearby Enkhuizen also claimed the seat. A solution was found in the end by moving the seat of

the Admiralty of the Northern Quarter every three months between Hoom and Enkhuizen.

In the meantime, the central government tried to create a new management over the four separate navy boards: the *College van Su-perintendentie*, in 1589. In order to give this body truly a General-ity-wide character, it was necessary to appoint members from all coastal provinces. Zeeland and Friesland continued to refuse to send deputies, however. As a result, the *College* was disbanded again.

This was still not the end of the navy's fragmentation. When the direct war-threats in the northeastern provinces had subsided, Friesland claimed it could not be subjected to a Holland Admiralty. In 1596, therefore, a fifth navy board was erected, for Friesland and Groningen, with a seat in Dokkum. Later, this seat was moved to Harlingen. The first official instruction for the navy, of 1597, confirmed the division in five Admiralties, each with the right to appoint its own Admiral. Although regarded as a temporary expedient, this arrangement continued right to the end of Republic in 1795 (Becht 1908, 112-113; Engelhard 1970, 248).

This does not mean that the Admiralties thereafter operated in an entirely disconnected way. When the States General in 1597 formally confirmed the existence of five distinct navy boards, they also ensured that these bodies would retain the character of Generality institutions by providing for a system of cross-representation. Each navy board was to be composed of a fixed number of representatives of different cities and provinces. In every navy board, delegates from other provinces were appointed as councillors. Zeeland was the most parochial board in the sense that six of its nine members came from the province itself. Within each province, the seats of the board were distributed over the principal cities; sometimes a seat was reserved for the regional nobility as well. Of the twelve seats in the Admiralty of Rotterdam, for example, the provinces of Gelderland, Utrecht, Overijssel, Zeeland and Friesland held one seat each; of the remaining seven councillors, one was delegated by the nobility of Holland, and the other ones were sent by the main towns in the southern part of Holland, namely

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Dordrecht, Rotterdam, Delft, Schiedam, Gorkum and Brill. In this way, the provinces of Holland and Utrecht were represented in all five Admiralties, Gelderland, Overijssel and Friesland in four and Zeeland and Groningen in three. Of the cities, Amsterdam had the largest number of seats of all: one each in the boards of Amsterdam, the Northern Quarter and Zeeland (Fruin and Colenbrander 1922, 201). In fact, the system of cross-representation was a typical oligarchic solution.

Moreover, throughout the entire existence of the Republic, deputies of the five boards regularly convened in The Hague, in meetings called *Haagsche Besognes*. These arrangements allowed a certain measure of cooperation between the separate navy boards. At times the deliberations in the *Haagsche Besognes* could be quite effective, above all in times of imminent war-threats. Yet it remains true that the United Provinces never possessed a strong centralized body in which naval strategies could be developed on the longer term. The main preoccupation of the navy was the protection of Dutch merchant shipping.

The division of the navy in five boards is understandable in the light of the circumstances in which the new Republic came into being. Cooperation of as many local elites as possible was at that time of the utmost importance, whereas a strong central elite was lacking. The transfer of the Admiralties from the sphere of competence of the Council of State to that of the States General can be regarded as an entirely explicable move as well. For the state-formation process that followed, however, this decision proved to be a very serious hindrance indeed. In the decades to come, the Council of State, being dominated by the Stadtholder (Prince of Orange) and a couple of capable and experienced statesmen, showed at times manifest centralizing ambitions. Yet the Council only controlled the army and the fortifications, not the navy. This precluded any long-term strategy in which army and navy were both involved.⁶ The States General, by contrast,

⁶ In fact, the Dutch Republic generally favoured defensive options, rather than beligerent ones. Centralized states at war could profit enormously when in command of both army and navy, see the examples of Sweden (Glete) and Great Britain (O'Brien) in this volume.

showed more decentralizing tendencies, as they consisted of delegates of the separate provinces, who held only short-term mandates and were more dependent upon the favour of their respective Provincial Estates. The institutional structure of the Admiralties thus implied that this institution could not be controlled from any central bureaucracy – not even by one of the provincial “tax states”.

In comparison with the army, the navy thus suffered a handicap in its contribution to the development of the “tax state” from the very start. Whereas the land soldiers were paid from duties that – for the greater part at least – already existed before the outbreak of the Revolt, a financial regime for the navy had to be invented almost from scratch. Moreover, as the most direct military threats to the Republic during the first decades of its existence came from the land – side rather than by sea, fiscal solutions for the army were deemed to be more urgent than for the navy. As long as the Republic’s enemies at sea could be held at bay by the rapid transformation of merchantmen into men-of-war, the haphazard construction of the navy functioned quite properly on the defensive side. Yet soon, even those tasks could not be financed from the custom duties alone, as will be shown in the next section.

6.3 The Financial Resources of the Admiralties

The tasks of the five Admiralties, as laid down by the States General in 1597, were to provide protection for ships, ports and coastal areas, to recruit and pay crews of warships, to adjudicate on the seizure of prizes and to collect and administer custom duties. The expenses for the execution of these tasks were paid from various sources (Becht 1918; Heeres 1988, 263-268), which might be divided into primary and secondary sources of income. Primary sources of income were revenues earmarked for the Admiralties: thus the standard customs, other duties upon shipping and trade, a part in the revenues from the sale of prizes, and the contribution from the Dutch East India Company (VOC). The latter was in fact a compensation for its exemption

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from the standard custom and shipping taxes. All these sources of income had in common that they were largely generated by the maritime sector. Even the bulk of the custom duties were raised in the seaports, not at the land borders of the Republic.

Secondary sources of income were revenues that were assigned to the Admiralties on an ad-hoc basis. These included subsidies granted by the provinces of the Republic, according to agreements reached upon after bargaining in the States General, and public loans contracted by Admiralties with the approval of the States General. These sources of income were not primarily generated by the maritime sector. Subsidies granted by the provinces to Admiralties could be financed either from provincial taxes or from loans contracted by provincial governments.

The standard custom duties on commodities (the *convooien en licenten*) were collected by officials of the Admiralties (convoy masters) stationed at the land and sea borders of the Republic. Other primary revenues were a set of taxes on shipping and trade, called the *last- en veilgelden*.⁷ The yield from these duties varied strongly by admiralty though, as can be seen from Table 6.3:

⁷ In 1697 an extra-ordinary *veilgeld* on overseas shipping was introduced, called the *verhoogde last- en veilgelden*.

Table 6.3: Yield of customs duties in Dutch Republic 1586-1700 by the five Admiralties (in percentages)

Admiralty/ seat	1586/99	1601/25	1626/50	1651/75	1676/1700
Amsterdam	31.3	42.7	47.1	53.1	64.5
Maze (Rotterdam)	26.4	24.3	21.1	19.6	19.5
Northern Quarter (Hoorn and Enkhuizen)	5.8	6.9	6.4	7.6	6.0
Zeeland (Middelburg)	30.0	21.8	22.7	17.3	7.6
Friesland (Dokkum, later Harlingen)	6.2	4.4	2.7	2.5	2.3
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Becht 1908, Appendix I (partly estimated, see 't Hart 1989).

The position of Zeeland in the first decade was almost comparable to Amsterdam, and explains the claim of a separate admiralty. But by the end of the seventeenth century this admiralty was even outstripped by Rotterdam. The decline of Zeeland was caused by the economic downturn in that region (De Vries and Van der Woude 1997, 405), although fraud was said to have been most rampant there, too. Friesland was in the beginning not much weaker than the Northern Quarter towns but it ended up as an institution that could barely collect its own maintenance costs. At the end of our period, Amsterdam alone collected as much revenue as all other Admiralties combined, which reflected the actual economic hierarchy of the major trading cities in the Republic.⁸

⁸ The position of Amsterdam was even more central than this Table shows, as within the admiralty the customs office of Amsterdam alone collected 92 per cent. By comparison, the customs office of Rotterdam did not collect much more than the customs office at Dordrecht, and the customs office of Middelburg yielded at times less than Tholen or Flushing. Algemeen Rijksarchief The Hague, States General

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In the first decades, the customs were still regarded as true Generality revenue. For example, in 1609 both Amsterdam and Friesland still handed over their positive balances to Rotterdam. Yet by the 1630s, the Admiralties had come to regard the custom revenues as their own. In 1638, the Amsterdam Admiralty bluntly refused to transmit its balance to Rotterdam. In this policy, the Amsterdam urban government backed up the navy board (Elias 1916 I, 78, 92). The observation by the Alexander van der Capellen quoted at the beginning of this contribution captures this very mood.

A problem was that the customs collection was not supervised by the Council of State, which represented the centralizing tendency in the state, but (through its own Chamber of Accounts, see Table 2) by the States General, where decentralizing forces were strong. Within the States General, these taxes became subject to complex bargaining processes between provinces and cities, in which the largest commercial centres enjoyed a significant leverage (Price 1994).⁹ As a consequence, the tariffs remained at a moderate level throughout the time of the Republic.

After the first Generality list of customs of 1584, in 1603 a general revision followed, which raised most of the duties. During the Twelve Years' Truce (1609-1621) the tariffs were temporarily lowered again. A general enhancement of these duties, called the *derde verhoging*, was introduced during the First Anglo-Dutch War in 1652. It increased most customs duties with 22 per cent. The tariff rates of the *convooien en licenten* (on commodities) and the *last-en veilgelden* (on shipping and trade) were eventually reduced again to a somewhat lower level by an ordinance of the States General of 1725, which remained in force until 1816.

⁹ 12561.98; Chamber of Accounts 1.01.43 954.

¹⁰ See for an interesting comparison the contribution by Holger Herwig on the Tirpitz Plan in Germany in this volume. In that case, too, the separation of "land taxes" for the army and "maritime duties" for the navy resulted in a failure to provide sufficient funds for the navy, as the *Länder* tended to cling to their "own" finances.

By and all, the Dutch tariffs hovered usually around the 3 to 5 per cent in the seventeenth and eighteenth centuries, which was much lower as compared to those of England,¹⁰ for example. The strongest resistance against substantial increases in the tariff rates came from the mercantile circles, most of all those from Amsterdam and Zeeland. Merchants tended to oppose any arrangement, which in their view harmed the leading position of the Dutch Republic in European trade (De Jong 1996). At the end of the day, despite the fact that the Dutch - in Jonathan Israel's words - held the "primacy in world trade" for decades, the contribution from the trading communities to the revenues of the state, measured as the share of custom duties in the budget of the Union (see Table 7.2), was astonishing low up to the very end of the Republic.

As the rates of the customs failed to keep up with the rising costs of the Admiralties, these funds were soon insufficient for the tasks assigned to the navy (Van Vliet 1998, 157). Additional subsidies from provincial tax revenues were necessary. After 1625, these subsidies acquired *de facto* a more or less permanent character. Yet again, as with the tariff increases, decision-making in the States-General concerning the navy subsidies remained a highly complicated matter. Although the army was never paid in a spotless way, the fact that the Council of State supervised its expenses, contributed to the fact that the captains of the companies received the necessary funds on a much more regular footing.

The relative importance of the various sources of income for the maintenance of the Dutch navy from the late 1620s up till the end

¹⁰ In England the rate stood around 15 per cent in 1704-1705; tariffs were 5 per cent higher after War of Austrian Succession; by 1760, the general level stood around 25 per cent. Brewer 1989, 211. Particular items, though, could be charged more in the Netherlands. High duties were levied, for example, upon the export of Dutch cheese (8-11 per cent) and butter (12 per cent). Wool imports were exempted from customs duties, but cloth imports were charged with a high tariff. Cloth exports, by contrast, carried extremely low duties of 0.1 or 0.2 per cent. Grain, moreover, paid a low duty upon arrival in the Republic; exports, on the other hand, were charged with 4 to 6 per cent (Voorthuysen 1965, 67-72).

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of the First-Anglo-Dutch War (1652-1654) can be gleaned from Table 7.4. This was the period of the so-called 'Old Navy'. The nucleus of permanent, specialized warships maintained by the Admiralties – compared to the 'outer shell' of ships temporarily leased from private ship owners or trading companies – was still relatively small. The first war with England marked the beginning of the transition towards the 'New Navy', which was almost entirely composed of full-time, specially-built men-of-war (Bruijn 1993, 67-82).

Table 6.4: Sources of income of the Admiralties, 1629-1751 (in percentages)

Source of income	Years and Admiralties										
	Zee-land only 1629-1649	Five boards 1652-1654**	Amsterdam only								
			1681	1685	1690	1695	1700	1710	1714-1725	1726-1751	
Convooien en licenten	68	27	37	39	23	25	37	26	c.50-58	c.58-66	
Last-en veil-gelden*	-	23	3	7	7	7	10	15	c.24-27	c.12-13	
Compensation from VOC	4	3	4	4	4	3	4	3	c.9-11	c.11-13	
Subsidies from provinces	6	33	54	49	63	64	49	54		6	
Other (of which prize money)	22 (11)	14	2 (1)	1 (0)	3 (3)	1 (0)	0 (0)	2 (1)		c.48 (0)	
Total	100%	100 %	100%	100%	100%	100%	100%	100%	100%	100%	
Per year, in thousand guilders	767	6,982	3,026	3,53	5,965	6,838	4,377	5,510		1,866	

(* excl. extraordinary last- en veilgelden, except in 1710 and 1714-1751; ** excl. prize money)

Sources: Column 2 and 3: Enthoven 1995, 72; 2003, 59; columns 4-9 Nationaal Archief, Generaliteitsrekenkamer nrs. 490, 494, 499, 504, 509, 519; last columns calculated from Bruijn 1970, 73-77.

For the period up to 1650, a detailed breakdown for other Admiralties than Zeeland can, alas, not be made, as the financial administration has not been preserved. It is known, however, that in the case of the other Admiralties subsidies made up a much greater part of the income in the 1640s than the few percent reported in the case of Zeeland. Between 1641 and 1648, the share of subsidies in the income of the Admiralty of Rotterdam, for example, amounted to about 25 per cent (Enthoven 2003, 47-48).

Between the First Anglo-Dutch War and the end of the War of Spanish Succession (1702-1713) the dependence of Admiralties on other sources of income than their primary revenues from *convooien en licenten* and the like reached its peak. The Admiralty of Amsterdam, which collected by far the largest amount of custom duties, received in this period the bulk of its income from subsidies, as can be seen in columns 4 to 9 in Table 7.4. While the share of subsidies attained its highest level in years of war (1690, 1695, 1710), it amounted to about 50 per cent of this Admiralty's income even in years of peace (1681, 1685, 1700). Between 1682 and 1701, the income of all Admiralties combined (excluding Zeeland) from subsidies from the provinces is known to have been twice as high as that from the *convooien en licenten*: on average 4 million a year as compared to 2 million a year (Bruijn 1998, 134; De Jong 1860 III, 735). However, after the end of the War of Spanish Succession, the Amsterdam board reverted largely to the pattern of the early seventeenth century in the sense that the bulk of the income was again derived from the *convooien en licenten* (see last columns, Table 4).

Looking at the development of the navy in the seventeenth and eighteenth centuries as a whole, the available evidence thus strongly suggests that the naval power of the Dutch Republic between the First Anglo-Dutch War and the end of the War of Spanish Succession was to a greater extent supported from outside the

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maritime sector than before or after this time, especially in the form of subsidies from the provinces. During this period, there was a greater shift of the burden of financing Dutch naval power to secondary sources of income than in the first decades of the seventeenth century or in the era after 1713. The Dutch Republic could not have mustered such a massive power at sea during its clashes with England, Sweden and France, if the navy's finances had entirely depended on its primary sources of income from overseas shipping and trade. As for the role of the navy in the development of the "tax state", the relation must have been indirect, namely through stimulating similar fiscal measures as existed already for the payment of the army. In the case of the navy, however, this effect was not lasting. The subsidies voted for by the States General after all decreased after the end of the War of Spanish Succession.

In reality, the shift of the burden to the provincial fiscal resources was not even in all cases as successfully completed as it appeared on paper. Subsidies promised by the provinces did not always materialize in practice. By 1755, the provinces were nearly 9 million guilders in arrears with their payments to the Admiralties (Hovy 1966, 644; Roodhuyzen 2003, 30). The partial default of the provinces contributed in turn to a substantial increase of the debt of the Admiralties themselves. At the end of the War of Spanish Succession, the combined debt of the three Admiralties in Holland stood at nearly 9.4 million guilders. By 1790, the total debt of the five Admiralties amounted to no less than 16 million guilders (Dormans 1991, 163). A large part of the debts of the Admiralties consisted in claims of suppliers and naval officers, who had to wait for years to get their bills paid. For example: in 1713, the Admiralty of Amsterdam owed 2 million to suppliers and 4 million to its own naval officers, out of the total debt of 6.5 million guilders (Brujin 1970, 80-81). The financial burden of the maintenance of Dutch sea power was thus partly shifted, in fact, to the higher servants of the Admiralties themselves.

6.4 Alternative Arrangements for Enhancing the Revenues of the Admiralties

Given that the primary sources of income of Admiralties often proved to be inadequate to sustain Dutch naval power, what arrangements were tried to enhance the revenues for the navy? Theoretically speaking, apart from raising the tariffs, income from custom duties for the Admiralties could have been strengthened by introducing more effective systems of collection to diminish fraud. In 1625, when the debates concerning the subsidies to the Admiralties had assumed a permanent character, the (inland) provinces demanded a more strict supervision over the collection of the customs. Complaints on frauds had been frequent since the earliest beginnings of the custom duties. As a way to deal with the demand of the inland provinces, it was decided to farm out part of the collection of the customs. A tax farmer was to obtain one-quarter of the yield, in return for a thorough check of the collection by the convoy masters. Each year then, this tax farm was sold to the highest bidder (De Jong 1996). At first, the customs yield did not increase at all, which could also be ascribed to wartime conditions at sea – above all caused by the Dunkirk privateers (Snapper 1959). From 1630 onwards, though, the rise was significant indeed (on average 450,000 in the late 1620s, around 720,000 guilders for most of the 1630s). Whether we should ascribe this tendency to the activities of the tax farmers, or to improving economic conditions, is not clear. The tax farm ceased to exist shortly thereafter, due to the problems that arose in Amsterdam.

It all started with the refusal of the Amsterdam convoy masters to hand over their accounts to the tax farmer in 1636. The latter happened to belong to a Frisian syndicate, a group of persons with no direct connections to the Amsterdam oligarchy. Perhaps the relationship was aggravated as the tax farmers had decided to sue the powerful VOC for tax evasion (in 1634, and also in 1638). Be that as it may, in 1637 the Amsterdam government refused to have the announcements concerning the sale of the tax farm published. Urban

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officers tore down the posters. Under the pretext that the town had not agreed to this kind of taxation¹¹, the urban authorities forbade the members of the local admiralty board to assist in the farming out of the customs. It was obvious: Amsterdam was usurping its powers. The members of the navy board were Generality officers, and did not stand under the law of Amsterdam at all. Still, the urban government had three members of the Amsterdam navy board arrested who had shown up when the tax farm had to be sold. All three were relative outsiders to Amsterdam's circles: they were the navy board deputies from the inland provinces Gelderland, Utrecht and Overijssel ('t Hart 1993, 110-112).

There was no way the States General could impose its will on this powerful metropolis. In 1638 and 1639, Amsterdam continued to boycott the tax farm. Delegations by the States General, or by the Prince of Orange, were of no avail. In 1640, a compromise was found: Amsterdam decided to be most willing to re-introduce the tax farm on customs again, on the condition that the other (inland) provinces were to introduce the same provincial taxes that were levied in Holland. As the latter had been an issue dragging on for decades already, it was clear that nothing was to happen. Indeed, the customs farm disappeared.¹²

In the early eighteenth century the problem of tax evasion was addressed in another way. The ordinance of 1725 simplified the structure of the tariffs and the manner of collection of the customs, in order to assure the Admiralties of sufficient, regular income, by boosting the volume of trade and shipping and reducing the possibility of fraud (Engelhard 1970). This led only for a few years to a high-

¹¹ In the time of the Republic the individual members of the Provincial Estates had to agree with new taxes before it could be implemented. However, custom duties were Generality revenue and the decisions were taken in the States General. Thus Amsterdam's protest rested actually on a very weak constitutional basis. On the influence of the Amsterdam urban government on the Amsterdam Admiralty, see also Oldewelt 1953.

¹² Again, in the 1680s, the farming out of the customs was re-introduced, yet it was to last only four years. Becht 1908, 143-148.

er income from the *convooien en licenten* and resulted in a substantial loss of income from the *last-en veilgelden*, however. In the case of the Admiralty of Amsterdam, the yield of the latter amounted to merely 50,000 to 75,000 guilders a year after the middle of the 1720s, instead of 200,000 to 300,000 guilders before that time (Hovy 1966, 143-144; Bruijn 1970, 74-75). Meanwhile, tax evasion was far from eliminated. Scholarly estimates for the late eighteenth century put the percentage of evasion of *convooien en licenten* on slightly more than 30 per cent, with percentages varying from about 30 in the region of the *Maze* via 40 per cent in the territory of the Admiralty of Amsterdam to nearly 80 per cent in the Admiralty of Zeeland (De Vries 1968, 22). The enormous problems concerning the frauds in the customs collection was actually again one of the factors that prevented the fiscal system of the navy contributing much to the "tax state".

Another solution that could have been chosen to strengthen the financial resources of the Admiralties was to increase the contribution of the East-India Company as a compensation for its exemption from the *convooien en licenten* and the *last-en veilgelden*. From 1673 onwards, contributions in money wholly replaced contributions in kind (i.e. ships or cannon). The yearly sum to be paid by the VOC as compensation for the exemption of all *convooien en licenten* was fixed at 300,000 guilders in 1683, half of which was due to the Admiralty of Amsterdam, a quarter to the Admiralty of Zeeland and one-eighth each to the Admiralties of the Northern Quarter and Rotterdam. The sum was raised to 364,000 guilders in 1690, but remained unchanged thereafter (Staerman 1996; Hovy 1966, 142). A smaller sum was fixed as compensation for the *last-en veilgelden*.

If the States General had agreed in the 1680s with the VOC to receive a fixed percentage of the sales of its Asian products in the Netherlands, say 10 per cent for example, instead of a lump sum of money, the income of the Admiralties would have expanded vastly. Between 1680 and 1730 the average yearly revenues of the sales of the VOC grew from 10,340,000 guilders to 18,560,000 guilders. This would have amounted to an increase of the contributions to the Ad-

miralities from 1,034,000 to 1,856,000 guilders per year (De Korte 1984, App. I; Gastra 2002, 147), or five times as much as they actually received from the Company and almost exactly the average size of income of the Admiralty of Amsterdam (see Table 7.4).

One might of course argue that such contributions would have overtaxed the VOC, because the Company in fact already bore the costs of the protection of its overseas enterprises. During most of the seventeenth and eighteenth centuries, Dutch warships were never sent to Asian waters, because the VOC acted as a naval power itself. Yet in the eighteenth century the Company did not invest so much in its own fleet that it was able to withstand all its European and Asian enemies. From 1784 onwards, it could in fact no longer protect its possessions in Asia without regular help from naval vessels. Moreover, considering that the VOC-shareholders received seldom below 20 per cent in dividends between 1680 and 1740 and in the 1710s even 40 per cent (De Korte 1984, App. I), it is not unreasonable to suppose that the VOC could have contributed much more to the upkeep of the Dutch navy than it actually did. The reason why this solution was never chosen lay in the political structure of the Dutch Republic itself. Councillors of the Admiralty, urban magistrates and representatives of the States General were often VOC-shareholders and sometimes directors of the East-India Company themselves. Shifting a larger part of the burden of sustaining the Admiralties to the VOC thus was a road not taken. The trading community once again came off lightly.

6.5 Alternative Institutional Arrangements for Maritime Warfare: Urban Navies and Privateering

In the previous section we discussed solutions to raise the regular income of Admiralties within the existing fiscal system and the reasons why they were unsuccessful or failed to be seriously considered at all. Another strategy was to choose a different set of institutions for warfare at sea, next to the ordinary navy vessels. Admiralties were in

fact not the only organisations that conducted military operations at sea. Between 1631 and 1656 also *directies* existed, "directorates" of merchants, with a protective task concerning a specific trade route. The *directies* were supervised by urban governments, and equipped their own warships and financed these from separate, locally collected sources of income, the *directiegeden*. This decentralised system of protection for merchant shipping was initially strongly supported by the city of Amsterdam. In 1638, the Amsterdam burgomasters even argued that the Amsterdam Admiralty did not have to hand over its balance to the Admiralty of Rotterdam by stating that these funds had to be used for the local *directie* (Elias 1916 I, 92). By the 1650s, however, the Amsterdam government had lost faith in the effectiveness of these organisations. It was at the instigation of Amsterdam again that the *directies* were abolished (Bruijn 1993, 97). The position of the Amsterdam authorities was thus a crucial factor for the chances of survival of such rival institutions.

Another alternative in maritime warfare was privateering. This type of warfare was practised under the auspices of the Dutch state as well, though with different degrees of intensity and with varying degrees of success. In the 1570s and 1580s, the capture of prizes was mainly used as a fiscal instrument, as a way to finance the ordinary navy (Enthoven 1996, 352). But the reverse side of this strategy became evident soon: recurrently, privateers did not only attack enemy ships but also vessels from 'neutral' states, which endangered the diplomatic position of the States General. Thus, for most of the 1580s, hardly any commission was issued to privateers at all. In 1598, however, after the Spanish king had issued an official embargo against the Dutch, this situation changed dramatically. The States General reacted to King Philip's measure by declaring all goods and possessions of the Spanish good prize (Van Loo 1998a, 68). In addition, all trade with the enemy was prohibited. Ships were fitted out to blockade the Spanish and Portuguese coasts and to attack the Spanish colonies. The Dutch East-India Company, established in 1602, played an important role in this aggressive policy, too, by taking up large-scale privat-

eeing activities against Spanish and Portuguese targets in Asia. During the first two decades of its existence, the VOC functioned as much as a privateering organisation as a trading company.

Yet, the Dutch state never resorted to this semi-private, decentralized form of maritime warfare on a massive scale. The main reason for this was that an aggressive privateering campaign proved to be damaging for trading interests in the Dutch Republic itself. The concomitant ban on trade with the enemy issued in the 1590s had reduced Dutch commerce and thereby also deprived the state from a significant part of the custom revenues (Kernkamp 1931). These financial constraints forced the Dutch to revert to a more modest policy. Merchants were in general allowed to sail with privateering commissions, but more in a defensive than an offensive way, namely to protect themselves. The capture of an enemy vessel was thus a windfall profit. In 1604, the States General issued several of these commissions. A caution of money was necessary, 6,000 guilders, which was forfeited in case of misbehaviour of the captain (Van Loo 1998b, 183-189).

Still, the privateers were not kept under control. Soon after 1604 again, complaints by England, France and Denmark were multiplying. In the beginning of 1606 all privateering commissions were withdrawn. New commissions could only be obtained after the captain had vowed an oath to the States General. Moreover, the bail was increased to 20,000 guilders.¹³ For many a Dutch privateer these new conditions were an inducement to turn their back to Holland, becoming pirates instead (Vrijman 1938, 193-165). Yet even when caught, the responsible persons were not easily brought to justice. For example, the captain of the ship *Het Craentgen* was put to trial for piracy in Rotterdam in 1610, but his Amsterdam-based financiers could not be summoned. As Amsterdam citizens, their urban government protected them stubbornly (Weber 1936, 32).

¹³ The caution was increased; in the eighteenth century it amounted to 25,000 or 30,000 guilders. Verhees-Van Meer 1986, 21. On the employment of labour in the different maritime sectors, see Davids 1997, 48.

It is doubtful whether privateering in the Dutch case could have been conducive to the rise of the "tax state" at all (cf. Thomson 1994). The financial resources of privateers easily crossed the borders of the state. Many Zeelanders contracted French and Dunkirk captains, the most famous being Nicolas Jarry from Nantes and Pierre le Turcq. Dutch and Flemish investors financed several French privateers in the 1620s and 1630s, and Amsterdam merchants sometimes supplied funds to Dunkirk privateers (Enthoven 1996, 180; Barendse 1991, 221; Stols 1971, I 132; Elias 1903, xlv). Even when Dutch-sponsored privateers were not based in foreign ports, their actions could be harmful to from Dutch interests (and thus damaging for the base of the "tax state", too). In the early eighteenth century, some Zeeland privateers captured several Amsterdam vessels suspected of trade with the enemy. Naturally, such incidents roused an enormous outrage among the leading Holland merchants (Verhees-van Meer 1986, 160-161).

Thus privateering in the Dutch Republic never enjoyed consistent, whole-hearted support. The 'orderly' way of conducting military operations in the framework of Admiralties was preferred to an all-out privateering war. From the 1620s onwards, this was the very position that the States General adopted explicitly. The real economic gains for the Republic were to be derived from regular shipping and trade, not from privateering. Safety at sea was a more important goal than raising revenues from booty (Weber 1936, 145; Vrijman 1938, 141). In this strategy, Amsterdam's interests clearly prevailed over those from Zeeland.

Indeed, the staunchest defenders of this alternative way of maritime warfare could be found in Zeeland. The brunt of the attacks of Dunkirk privateers in the early seventeenth century fell also upon the herring and cod fisheries of Zierikzee and the Meuze ports (Van Vliet 1994), not upon the long-distance trade of the Amsterdam merchants. Also, as Zeeland suffered from a long-term contraction of many of its shipping and trading activities due to Antwerp's economic downfall, privateering remained an attractive option. Zeeland was in fact the only province of the Republic where privateering became a permanent kind

of substitute for activities by the navy (Francke 1991, 33). Well-to-do merchants from Middelburg engaged in the privateering business right up to the end of the eighteenth century. Flushing grew even into one of the most feared privateering ports of the time. The States General, however, went no further than to institute a temporary system of premiums for privateers, who had captured a warship or privateer from the enemy, at the beginning of the War of Spanish Succession. These premiums were paid from a fund formed by a special increase of the *last-en veilgelden* introduced a few years before (Verhees-van Meer 1986, 77).

Overall, privateering produced for the Dutch state mixed results at best. In the First Anglo-Dutch war, many new commissions were issued, but the contribution of the privateering activities for the outcome of the war was rather limited. During the Second and Third Anglo-Dutch Wars, Dutch privateers were much more effective, and their blows to English shipping may have hastened the end of the hostilities (Jones 1996, 29; Bruijn 1979, 88-92). While privateering during the Nine Years' War and the War of Spanish Succession yielded rich rewards for the privateers (and their owners) themselves (Francke 2001 330-335), the net effect on the war as a whole is unclear. From the point of view of revenues, the contribution from prize money (either from prizes taken by warships, or from prizes taken by privateers) to the coffers of the Admiralties was never very large (as Table 4 illustrates). For the Dutch "tax state" as a whole, thus, privateering was a negligible asset.

6.6 Holland and the Change in the Financial Base of the Navy

As has been shown in the previous sections, between c. 1652 and 1713 the Dutch navy was supported to a greater extent by resources from outside the maritime sector (especially in the form of subsidies from the provinces) more than before or after that period. To what degree were these changes in financial base actually related to state-formation?

The most simple explanation of the relative success in shifting the burden of maintaining the navy in the years 1652-1713, is that by then the United Provinces were dominated by influential personalities - namely the Grand Pensionaries of Holland Johan de Witt (1653-1672) and Anthonie Heinsius (1689-1720) and Stadtholder William III of Orange (1672-1702). In their formal roles as 'high officials' of the Provincial Estates, they were extremely adept in making the political system 'work' for the sake of building and sustaining a strong navy (De Jonge 1860 III, 21; Oudendijk 1944, 47-48; Elias 1933, 131-144). Yet it would be hard to substantiate the claim that the office of Grand Pensionary never more had any skilful incumbent once Heinsius had disappeared from the scene. It would be even more difficult to defend the proposition that stadtholders in the eighteenth century were never in the position to repeat the political feats of William III. In fact, after the restoration of the stadtholderate in all provinces of the Republic in 1747, stadtholders obtained more leverage in the political system by means of formal powers and patronage than ever before (Gabriëls 1990).

The crucial factor lay at a deeper level. The shift to other sources of income implied that an increasing part of the costs was borne by the province of Holland. Other provinces of the Union contributed less than their proportionate share in the costs, or even stayed clear of any contribution to the upkeep of the navy altogether. The success in shifting the burden to resources outside the maritime sector can thus be ascribed to the willingness of Holland to pay a disproportionate share of the bill. The province of Holland undertook to pay nearly 60 per cent of all subsidies earmarked by the States General for the five Admiralties in the Republic, and some 90 per cent of all subsidies for the three Admiralties in Holland itself. Also, Holland proved to be much more diligent in honouring its commitments than the other members of the Union. While Holland in the years 1701-1712, for instance, actually remitted more than 6 million guilders of the subsidy of 11 million guilders promised to the Admiralty of Rotterdam, the other provinces paid no more than one-seventh (or

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245,000 guilders) of the total sum of 1,7 million guilders they had agreed to contribute. Of the 2,175,000 guilders promised by Utrecht, Gelderland and Overijssel to the Admiralty of Zeeland in the Nine Years' War, 1,6 million was still unpaid in 1694 (Bartstra 1952, 20-21; Bruijn 1998, 134). In the early eighteenth century, the provinces of Zeeland and Friesland were not only far in arrears with payments to the Admiralties within their own borders, but even went so far as to borrow money from the very organisations they had pledged to subsidize! (Roodhuyzen 2003, 16-17).

But the position of Holland changed in the eighteenth century. As Holland's debt soared from c. 160 million to 310 million guilders during the Nine Years' War and War of Spanish Succession, the "tax state" had obviously reached its limits. Holland's willingness to bear a disproportionate share of the burden finally turned into a growing reluctance when the War of Austrian Succession led to a renewed increase of its public debt from c. 300 million to over 360 million guilders. The need to put its own finances in order became all the more urgent (Dormans 1991, 78-80, 99-111). Yet even then, Holland remained strongly devoted to the navy. In the 1770s, the Stadtholder and the inland provinces began to press for an expansion of the army. Holland, led by Amsterdam, flatly refused to agree to any decision that did not provide for a proportionate expansion of the fleet. Also, Holland demanded rock-solid guarantees that the other provinces would pay up to their former promises of subsidies to the navy (Bartstra 1952, Chaps. II-V).

The disastrous performance of the fleet during the Fourth Anglo-Dutch War finally led to a beginning of a restructuring of the financial basis of the navy. In 1787 a reform committee calculated that of the total estimated expenses of the navy of 3,6 million guilders, 1,2 million could not be paid from the primary sources of admiralty income. These should thus be borne by the provincial taxes (Habermehl 2000, 134). At last, in 1792, the budget of the Union was extended with an ordinary entry for expenses on the annual equipment and the new construction of warships. All provinces were

thereby firmly committed to contribute to the maintenance of the fleet. Holland also managed to get a promise from the other provinces that they were to pay all their outstanding debts to the Admiralties (Bruijn 1998, 214).

More fundamental was the change in financing the navy after the Batavian Revolution of 1795, which finally turned the alliance of provinces into a unitary state. As a result of the Revolution the five Admiralties were amalgamated into a single, centralized organization, the 'Committee on Naval Affairs', later changed into the 'Agency' and the 'Department' of the navy, which took over all the tasks of the old navy boards. There was one significant exception: it did not collect custom duties. The separate administration of *voeten en licenten* was abolished by the first constitution of the Batavian Republic in 1798. Custom duties became part of the general income of the state; naval expenditure was entirely incorporated into the central budget too (Pfeil 1998, 253). All debts of the Admiralties were combined with the debts of the provinces and of the other generality institutions. Thereafter, extraordinary expenses for the fleet were no longer paid from subsidies granted by the provinces, but from general taxes collected by the central state. When a huge investment for the rebuilding of the navy was needed after the crushing defeat of the Dutch fleet at the hands of the British in the Battle of Camperdown (October 1797), the necessary sums were found by imposing a uniform 8 per cent income tax on all citizens earning 300 guilders or more per year.¹⁴

The transformation of the Dutch state after 1795 thus eventually led to a change in the financial base of the navy, too. This change in financial resources allowed in its turn even a substantial rise in expenditure for the navy, occasioned by Napoleon's demand for support in his campaign against England (Table 6.5).

¹⁴ Nationaal Archief Wetgevende colleges 1795-1810 nr.575 Decreten der Nationale Vergadering, Bijlaag behorende tot de decreeten van 14 November 1797; Pfeil 1998, 166-167.

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Table 6.5: Budget of the Dutch state, by category of expenditure, in percentages 1799-1809

Category	Year	1799	1801	1803	1805	1807	1809
Interior affairs	6.3	5.2	2.2	2.6		7.8	8.3
Army	23.8	28.5	22.5	27.5		26.8	15.5
Navy	20.8	17.1	24.0	18.5		8.3	7.0
Debt service	39.3	44.1	43.9	44.5		44.3	58.5
Other/ administration	9.4	3.8	6.6	6.8		8.6	9.0
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
In million guilders		84.9	77.1	69.2	69.1	78.9	70.0

Source: Pfeil 1998, 544.

The soaring public debt necessitated severe retrenchments after 1805. Yet this time, control over that debt was in the same hands as the control over army and navy. A central bureaucratic machinery coordinated the revenues and expenses, and new public tasks were paid out of a general budget. At last, the “tax state” of the (northern) Netherlands had turned into a “tax state” in Schumpeterian sense.

6.7 Conclusion

In his classic essay on the “tax state”, Schumpeter described a system in which warfare and the levy of taxes reinforced each other. Throughout the early modern period navies and armies indeed pushed state formation forward into a fiscal-military direction. For the Dutch, the navy was at least as important as the army in securing their territories, borders and trade routes, both in the early phase of the Revolt against Spain and in the period thereafter, when the United Provinces existed as a sovereign state. The achievements of their navy in the international competitive setting were, above all in the seventeenth century, impressive indeed. Why did the navy nevertheless contribute little to the growth of the Dutch “tax state”?

The most obvious reason was that the maintenance of the navy of the Dutch Republic cost less than the upkeep of the land forces and thus required a less extensive tax-base and the bureaucratic apparatus that went with it. Navy-related taxes were thus less conducive to state making. But the principal resources earmarked for the maintenance of the navy, namely custom duties, soon turned out to be insufficient for the intended purposes. Even the relatively low cost of maintaining the Dutch navy clearly tended to exceed the capacity of the allotted tax-base. The problem of insufficient yields from custom duties was exacerbated by the fact that these revenues often declined in times of war, as trade contracted, and by the widespread incidence of fraud. The naval power of the Dutch Republic, at its peak between the First Anglo-Dutch War and the end of the War of Spanish Succession, was in fact supported by sources outside the maritime sector, especially in the form of subsidies from the provinces. Yet this remained an ad-hoc solution. Given the inadequacy of the primary sources of income of Admiralties, the federal institutions at The Hague did little on their part to put the navy permanently on stronger, financial foundations. Why was that?

This paper showed that the institutional set-up of the navy in the Dutch Republic entailed strong decentralizing tendencies from the very start. Being divided over five separate Admiralties and lacking a forceful centralized body in which naval strategies could be developed on the longer term, the navy was dependent upon complicated negotiating processes between provinces and cities in the highest representative body of the Republic, the States General. The fact that not the Council of State, but the States General supervised the navy put strict limitations on the subsequent strategies: for the navy, protective tasks predominated. The relative large bargaining power of mercantile elites ensured that custom duties generally remained at a low level. Attempts to increase the yield by making substantial changes in the tariff rates or in the collection system foundered on the resistance from commercial lobbies in Amsterdam and Zeeland. The East-India Company for this reason escaped an increase in its tax burden as

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well. The inland provinces of the Republic, which reaped few benefits from a powerful navy, were not supportive of a drastic change in the custom system to solve these problems either.

Within the limits of the existing system, the Amsterdam navy board was the only one to achieve a significant rise of revenues from custom duties. As a result, the Amsterdam Admiralty carried much more weight, and exerted far more power, than any of the other four navy boards. In Zeeland, the navy became more and more substituted by privateering operations conducted by private entrepreneurs. Still, while centralization failed, decentralization did not go on unabated, thanks again to the influence of Amsterdam. Town-based directorates for the equipment of warships, for example, were discontinued after a couple of decades. Privateering never received strong support in the Dutch Republic as an alternative way of conducting warfare at sea either. Rather than centralization, the Dutch navy thus showed a kind of "regionalization", with the upkeep of the naval forces becoming more and more dependent upon the wealth and power of the province of Holland.

The financial base of the navy was not transformed in a more structural manner until the very end of the eighteenth century. A radical reform had become necessary after the War of Austrian Succession. By the Fourth Anglo-Dutch war, the Admiralties failed to stand up to the increasing international competition altogether. Due to Holland's own financial problems, additional funds for the navy were nowhere to be found. A restructuring of the financial base was finally brought about in 1792, and then after 1795 by a drastic transformation of the Dutch state itself. At last, also the northern Netherlands had caught up with the Austrian model of the "tax state".

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